REMARKS

This paper responds to the Office Action issued for the above-identified application on February 7, 2006. Claims 1-14 are pending in the instant application. Claims 1-14 stand rejected.

On April 28, 2006 Applicants held a telephonic interview with Examiner Cole to discuss

In the Office Action, the Examiner rejected claims 13 and 14 under 35 U.S.C. \$ 112, second paragraph, as being incomplete for omitting essential steps, such as omission amounting to a gap between the steps. The Examiner stated that the omitted steps are any steps detailing the chemical synthesis conditions of the named compound.

During the April 28, 2006 telephonic interview with Examiner Cole Applicants discussed a proposed amendment to Claim 13. Applicants proposed the addition of language detailing the chemical synthesis conditions of the named compound.

In response to the above rejection, the Applicants have amended claim 13 to include the step of admixing the starting materials of the reaction and to include the temperature reading at which the reaction proceeds. No additional synthesis steps or reaction conditions are necessary for the reaction to proceed.

The support for the amendment to claim 13 is found in the Example I of the instant application.

The rejected claim 14 is dependent on claim 13. Therefore, it includes the recitation of elements provided in claim 13, as described above. Accordingly, the Applicants respectfully submit that these claims fully recite the steps for carrying out the

reaction. Accordingly, reconsideration and withdrawal of the rejection of the claims 13 and 14 is respectfully requested.

In the Office Action, the Examiner rejected claims 1-12 under 35 U.S.C. § 103(a) as being unpatentable over US 6,303,798. The Examiner states that the compound claimed in '798 patent differs form the instantly claimed compound in that the dioxin ring has 6 members, rather then 5. The Examiner further states that the two compounds are positional isomers or homologs and therefore the two compounds are generally of sufficiently close similarity that there is a presumed expectation that such compounds possess similar properties.

During the April 28, 2006 telephonic interview with Examiner Cole, Applicants discussed the allowability of Claims 1-12 in view of the commonly assigned U.S. Patent No. 6,303,798. The Examiner and Applicants agreed that a Declaration under 37 C.F.R. § 1.130 and Executed Terminal Disclaimer and Statement Under § 3.73(b) forms would overcome the rejection under 35 U.S.C. § 103(a).

In support of the allowability of the claims presented herein, the Applicants hereby submit that the instant patent application and U.S. patent 6,303,798 were, at the time the invention of the instant application was made, commonly owned by International Flavors & Fragrances Inc. A Declaration under 37 C.F.R. § 1.130 and Executed Terminal Disclaimer and Statement Under § 3.73(b) forms are enclosed herewith. Therefore, the Applicants respectfully submit that the rejection of claims 1-12 under 35 U.S.C. § 103(a) over U.S. Patent 6,303,798 is improper and the Applicants respectfully request this rejection be withdrawn.

Accordingly, the Applicants respectfully submit that the claims as presented are in full compliance with all statutory provisions. No new matter has been added.

The Commissioner is authorized to charge the appropriate extension of time fee or any other fee required in connection with this application to the Deposit Account 12-1295.

Early and favorable consideration of the pending claims is earnestly solicited.

Respectfully submitted,

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Encl.: DECLARATION UNDER 37 C.F.R. §1.130
 Terminal Disclaimer
 Statement Under 37 CFR 3.73(b)